

Special Accounts Management Strategy Implementation Work Plan

Strategy Priority	Activity	Office	Due Date	March 2015 Update	October 2015 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	December 2015	OSRTI is still working to transition the special account web page from the Enforcement web pages to the Superfund web pages. The OSRTI special account coordinator is working with the OSRTI web coordinator on the effort.	OSRTI is still working to transition the special account web page from the Enforcement web pages to the Superfund web pages. The OSRTI special account coordinator is working with the OSRTI web coordinator on the effort.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead Regions	1st Monday in February each year	SA financial and planning information as of November 2014 was reported in EPA's FY 2016 Annual Performance Plan and Congressional Justification released February 2, 2015. The information can be found on pages 694-697 of the document.	Information will be reported in EPA's FY 2017 Annual Performance Plan and Congressional Justification to be released in February 2016.
		OCFO	Ongoing		A receipt account for special account funds was established in the Hazardous Substance Superfund (Trust Fund) in September 2015. The Department of Treasury will include this account in its financial statements issued monthly on its website.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met on August 6, 2014 for their semi-annual meeting.	Committee met on March 11, 2015.
				Committee is scheduled to meet on March 11, 2015 for their semi-annual meeting.	Committee is scheduled to meet on November 17, 2015 for their semi-annual meeting.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	In FY 2014, OSRTI and OSRE received draft and/or final notifications of reclassification, transfer to the Trust Fund, and/or closure actions for 72 special accounts.	In FY 2015, OSRTI and OSRE received draft and/or final notifications for reclassification, transfer to the Trust Fund, and/or closure actions for 72 accounts.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur		Staff reviewed GAO's draft report on the status of the Superfund program to ensure special accounts were accurately represented. GAO released their final report on October 26, 2015.
				GAO initiated a review on 9/29/14 on the status of the Superfund program, with a focus on sites on the National Priorities List (NPL). Included in their request for data was information on special account balances for sites Final and Deleted on the NPL from FY 1999 - FY 2013. OSRTI provided GAO the requested data related to special accounts.	The OIG identified in their annual financial statement audit collections where they believe an incorrect special account fund code was used to classify costs as either past costs (earned revenue) or future costs (unearned revenue). OCFO has agreed to classify all collections into special accounts as unearned revenue.
	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	March 2016	The Strategy will be updated by March 2016. There is no update at this time.	The Strategy will be updated by March 2016. There is no update at this time.
	Update Charter	OSRTI OSRE OCFO Lead Regions	Every 2 years (Next review in 2017)	The Committee has updated the charter to include clarifying language regarding OSRTI's role as chair of the Committee to send special account documents on the Committee's behalf and the ability to cancel non-consecutive semi-annual meetings as warranted by the Committee chair. The revised charter is being routed for signature.	There is no update at this time.
	Report on Annual Activities of the SASMC	OSRTI	Annually	Offices are working on developing a report on the activities of the SASMC in fiscal year 2014, with a goal to issue the report in March 2015.	An annual report for FY 2014 special account activities was issued on March 31, 2015. OSRTI will work with the SASMC to issue a report for FY 2015 special account activities by December 31, 2015.

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SA Use & Planning Efforts	Maintain CERCLIS/SEMS Special Account Management Screens	OSRTI OSRE	Ongoing	The SEMS Special Account User Guide was finalized on April 29, 2014 and is available to the regions.	Actual obligation data has successfully been transferred into SEMS from CDW, although some refinement to the data was necessary to correctly offset planned obligations in the current fiscal year. Site schedules are still in the process of being updated as OSRTI is re-engineering the connection between Primavera and SEMS for site schedule information. OSRTI and the regions are continuing to troubleshoot issues in the SEMS data warehouse, special account screen and reports in order to get accurate reporting of available balances and plans from SEMS.
				Regions are in the process of updating site schedule and planned obligation data in Primavera and SEMS. OSRTI is continuing to work on the transfer of actual obligation data into SEMS, which is required in the current special account screen to depict remaining planned obligations against available balances. OSRTI and the regions are also continuing to troubleshoot issues in the SEMS special account reports in order to be able to get an accurate reporting of available balances and plans from SEMS.	
	Update CERCLIS/SEMS Special Account Planning Data	Regions	At least twice a year	Regions were provided an option of updating an excel spreadsheet or the SEMS special account screen for FY 2015 work planning. The majority of regions updated their plans in an excel spreadsheet due to site schedules not having been published in Primavera/SEMS at the time. OSRTI and OSRE are planning to resume the semi-annual update and review process for special account plans via SEMS for FY 2015 mid-years. OSRTI and OSRE are currently developing the schedule for mid-years.	Regions updated plans for using available special account balances as of April 1, 2015 in SEMS for mid-years and OSRTI and OSRE reviewed this information with the regions. Plans are being updated for special account balances as of October 1, 2015 in SEMS, and OSRTI and OSRE will review this information by November 2015.
	Exploring Special Account Uses	OSRTI OSRE OCFO Regions	As issues arise	OSRTI will be working with the regions to identify sites with special accounts that can reimburse BFY 2014 appropriated expenditures for lab analysis paid by Headquarters. We expect the process to be completed by 2nd quarter FY 2015.	OSRTI worked with regions to reimburse \$381.7K in BFY 2014 appropriated expenditures for lab analysis paid by Headquarters with available special account funds. OSRTI will evaluate reimbursement for BFY 2015 expenditures from special accounts in 2nd quarter FY 2016.
				Staff in OSRTI, OSRE, OB, OFM, and CFC met with OGC attorneys on 2/3/15 to discuss the use of special account funds to pay for indirect costs associated with sites/special accounts. Exemption 5 - Attorney-Client Privilege	The topic on the use of special account funds to pay for indirect costs associated with sites/special accounts was put on hold in June 2015. In the interim, the SASMC will discuss potential opportunities to direct site charge special accounts at their meeting in November 2015.
				The FY 2014 Action Code Dictionary for the Superfund Program was not issued. The most recent draft includes an update to reflect that the WQ bulk funding code could be used for the obligation of special account funds in the action code field and/or the OU field. The WQ code will not be allowed in the SSID field in association with a special account fund code. OSRTI and OFM will discuss issuance of the dictionary in FY 2015.	The Action Code Dictionary for the Superfund Program is expected to be issued in FY 2016. The dictionary will include the ability for the WQ bulk funding code to be used for obligation of special account funds in the action code field and/or the OU field. The WQ code will not be allowed in the SSID field in association with a special account fund code.

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Monitoring SAs	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing	<p>The OSRTI Special Accounts Data Sponsor is working with the contractors to identify and correct issues with special account reports in SEMS.</p> <p>Standard quarterly management reports that track the status of planned and actual reclassifications, transfers, and account closures, as well as a national summary of special accounts, were provided to the Committee and regional Superfund Division Directors at the end of FY 2014 and for the 1st quarter of FY 2015.</p> <p>OSRTI has not yet provided to the EPA Call Center a request to develop a standard report for unliquidated obligations of appropriated funds at sites with open special accounts.</p>	<p>Special account reports in SEMS were used for FY 2015 mid-year reviews. The OSRTI Special Accounts Data Sponsor worked with the contractors to make corrections to reports as needed.</p> <p>Standard quarterly management reports that track the status of planned and actual reclassifications, transfers, and account closures, as well as a national summary of special accounts, were provided to the Committee and regional Superfund Division Directors for the 2nd, 3rd, and 4th quarters in FY 2015.</p> <p>Staff in OSRTI are discussing how special account information can be incorporated into reports provided to regions to review Superfund Remedial unliquidated obligations of appropriated funds for FY 2016.</p>
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	The Special Accounts Data Monitoring Plan is being implemented, with the exception of Headquarters only conducting a limited review of FY 2015 special account work planning data due to issues with SEMS.	The Special Accounts Data Monitoring Plan is being implemented.
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	OSRTI and OSRE will provide an analysis of special account actual and planning data as of FY 2015 work planning to the SASMC for their March 2015 meeting.	OSRTI provided a summary to the Committee of FY 2015 work planning data for special accounts, and will provide a review of FY 2015 mid-year planning data prior to the November 2015 meeting.
				FY 2015 mid-year update and review of special account planning data will take place in the Spring of 2015.	FY 2016 work planning update and review of special account planning data will take place in the Fall of 2015.
	Internal Reviews of Special Accounts	All	As needed or requested	OSRTI will be conducting a review of the notification process for special account reclassifications, transfers to the Trust Fund, and account closures as part of its FY 2015 Federal Managers Financial Integrity Act (FMFIA) requirements. A similar analysis was conducted in FY 2010. OSRTI will develop recommendations, as appropriate, based on the findings of its analysis and discussion with the SASMC. OCFO will be conducting a review of the issuance of special account funds in FY 2015 as part of A-123 requirements.	OSRTI completed a review of the notification process for special account reclassifications, transfers to the Trust Fund, and account closures in FY 2015 for its FMFIA requirements. Recommendations from the review to centralize and automate the request process for these actions will be presented to the SASMC at their meeting in November 2015. OCFO changed its direction on its A-123 review and looked at other discrete processes.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI and OSRE did not analyze the plans for using funds in open accounts that are 10 years old or more as of FY 2015 work planning due to limited planning information having been provided. These accounts will be reviewed as part of FY 2015 mid-years.	These accounts were reviewed as part of FY 2015 mid-years.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	OFS/CFC have conducted monthly reviews of negative balances in special accounts and notified regions.	OFS/CFC have conducted monthly reviews of negative balances in special accounts and notified regions. The Funds Control Manual has also been updated to reflect that negative balances need to be monitored and corrected by regions in a timely manner. Staff will evaluate if the Special Accounts Management Strategy should have additional information about the monitoring and correcting of negative balances in special accounts as part of its March 2016 update.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE did not review these accounts as part of FY 2015 work planning due to limited planning information having been provided. These accounts will be reviewed as part of FY 2015 mid-years.	These accounts were reviewed as part of FY 2015 mid-years.

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Regional Support, Guidance & Training	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	OSRTI staff have continued training and assistance to regions in entering site schedule data into SEMS, as well as assisting regions with entering planned financial obligations into Primavera and SEMS and the special account screen.	OSRTI staff have continued training and assistance to regions in entering site schedule data into SEMS, as well as assisting regions with entering planned financial obligations into Primavera and SEMS and the special account screen.
				OSRTI and OSRE provided a special account 101 training to a new OGC appropriations attorney in January 2015.	Staff will evaluate presentations and trainings to be offered for special accounts at the next Cost Recovery Training Conference in May 2016.
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	OSRE is leading the update of the 2002 Special Account Consolidated Guidance. Additionally, OSRE will be leading the update of the 1998 Interim Final Guidance on the Disbursement of Funds from EPA Special Accounts to Responsible Parties.	Staff are currently reviewing a draft of the "Final Guidance on Disbursement of Funds from EPA Special Accounts to Parties Performing CERCLA Response Actions." OSRE is also leading an update to the 2002 Special Account Consolidated Guidance.